



Departmental Quarterly Performance Report

AUDIT AND MANAGEMENT SERVICES

**FY 2004
Quarter 1**

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Department Name: AUDIT AND MANAGEMENT SERVICES
Reporting Period: FY 2004 – Quarter 1

MAJOR PERFORMANCE INITIATIVES

Describe Key Initiatives and Status

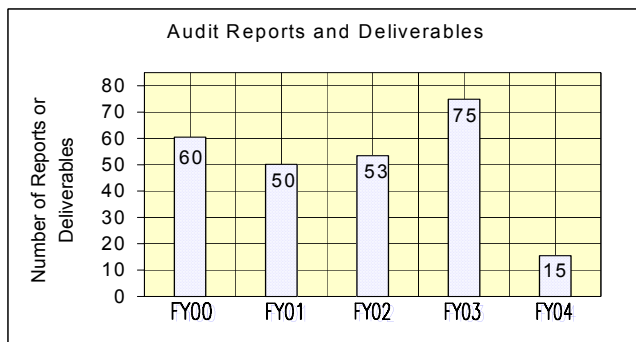
Check all that apply

Initiatives

- Complete 75% of planned audits annually or issue no less than 50 audit reports.
- Complete risk assessment analysis and develop audit plan during the second quarter.

Status:

- Through December 31, 2003, we issued 15 audit reports, including 9 revenue-based, 1 compliance, and 5 other audits.
 - Seven audits conducted to determine propriety of telecommunications taxes remitted to the County. Approximately \$2,531,358 was assessed, which \$100,074 was collected during this quarter.
 - Other monies collected this quarter total \$162,928 resulting from prior audit assessments.
 - Completed WASD Delinquent Accounts Receivable Management Review, an operational audit for delinquent accounts receivable and collection practices which resulted in constructive recommendations for streamlining relevant business processes and enhancing collection and operational efficiencies.



☒ *Strategic Plan – ES8-1*

☒ *Business Plan*
☐ *Budgeted Priorities*
☐ *Customer Service*
☐ *ECC Project*
☐ *Workforce Dev.*
☐ *Audit Response*
☐ *Other* _____
 (Describe)

Initiatives

- Conduct 60% of follow-up audits on the annual audit plan.
- Issue at least 25% of audit reports within 90 days of fieldwork completion.
- Provide support services to various County Departments.

Status:

- Eight follow-up audits in progress according to Plan.
- Twelve of the 15 audit reports released during this quarter were issued within 90 days of fieldwork completion.
- Provided audit assistance to external auditors conducting examinations at the Aviation Department, Administrative Office of the Courts and Finance Department.
- Ongoing audit between PHT and University of Miami to assess propriety of payments, making constructive recommendations to improve contracting process.
- Ongoing operational audits of GSA Risk Management, IT Business Office, WASD, and Aviation to identify areas for improvement (workflow processes, productivity, etc.).
- Assisted MDRF in preparing an appeal to USAID/OFDA in response to their final decision to disallow \$2.7 million in grant disbursements.

☒ *Strategic Plan – ES1-1*

☒ *Business Plan*
☐ *Budgeted Priorities*
☒ *Customer Service*
☐ *ECC Project*
☐ *Workforce Dev.*
☐ *Audit Response*
☐ *Other* _____
 (Describe)

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PERSONNEL SUMMARY

A. Filled/Vacancy Report

NUMBER OF FULL-TIME POSITIONS*	Filled as of September 30 of Prior Year	Current Year Budget	Number of Filled and Vacant positions at the end of 1st quarter							
			Quarter 1		Quarter 2		Quarter 3		Quarter 4	
			Filled	Vacant	Filled	Vacant	Filled	Vacant	Filled	Vacant
	53	54	51	3						

Notes:

B. Key Vacancies

- This quarter-end, 51 of 54 budgeted positions are filled. Recruited for associate auditor positions and one candidate was hired, effective 1/5/04.

C. Turnover Issues

D. Skill/Hiring Issues

- Because of the Residency Ordinance, the Department has been negatively impacted in hiring quality audit staff at the upper management level.

E. Part-time, Temporary and Seasonal Personnel

(Including the number of temporaries long-term with the Department)

F. Other Issues

- Concerned about the loss of 5 audit positions, which will impact the Department's ability to adequately address significant County-wide risks.

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FINANCIAL SUMMARY

(All Dollars in Thousands)

	PRIOR YEAR Actual	FY 2003-04						
		Total Annual Budget	Quarter 1		Year-to-date			
			Budget	Actual	Budget	Actual	\$ Variance	% of Annual Budget
Revenues								
General Fund	\$ 1,985	\$ 3,374	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Audit Services ¹	1,150	1,100	-	8	-	8	8	0.7%
Tax Recoveries	850	-	-	-	-	-	-	0.0%
Carryover	87	-	-	-	-	-	-	0.0%
Total	\$ 4,072	\$ 4,474	\$ -	\$ 8	\$ -	\$ 8	\$ 8	0%
Expense								
Salary and Fringes	\$ 3,838	\$ 4,201	\$ 1,050	\$ 1,049	\$ 1,050	\$ 1,049	\$ (1)	25.0%
Other Operating	195	240	60	18	60	18	(42)	7.5%
Capital	39	33	8	13	8	13	5	39.4%
Total	\$ 4,072	\$ 4,474	\$ 1,119	\$ 1,080	\$ 1,119	\$ 1,080	\$ (39)	24.1%

Notes on Financial and Personnel Information:

¹ \$7,500 was collected from Vizcaya for Audit Services performed during FY 02-03.

Equity in pooled cash (for proprietary funds only)

Fund/ Subfund	Prior Year	Projected at Year-end as of			
		Quarter 1	Quarter 2	Quarter 3	Quarter 4
		N/A	N/A	N/A	N/A
Total		N/A	N/A	N/A	N/A

Comments:

(Explain variances, discuss significant in-kind services, provide status of aged receivables at 30-60-90+ days and those scheduled for write-off, if applicable)

Aged 90+ receivables include \$850,000 in telecommunications tax recoveries that are in litigation; \$500,000 due from MDHA and MDAD for audit services rendered in FY 03. Collection is anticipated no later than the 2nd quarter for the interdepartmental billings. Collection of delinquent tax recoveries is expected by 9/04.

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STATEMENT OF PROJECTION AND OUTLOOK

The Department projects to be within authorized budgeted expenditures and projects that available revenues will exceed expenses except as noted below:

Notes and Issues:

DEPARTMENT DIRECTOR REVIEW

The Department Director has reviewed this report in its entirety and agrees with all information presented including the statement of projection and outlook.

Cathy Jackson
Cathy Jackson
Department Director

Date 2/5/04